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UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CIVIL NO. 07-00204 SOM BMK
)	
Petitioner,)	FINDINGS AND RECOMMENDATION
)	ON PETITION TO ENFORCE
vs.)	INTERNAL REVENUE SERVICE
)	SUMMONS
CHERYL M. FEIA,)	
)	
Respondent.)	
_____)	

FINDINGS AND RECOMMENDATION ON
PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

A hearing was held on Friday, June 8, 2007, before the Honorable Barry M. Kurren, United States Magistrate Judge, on the Petition to Enforce Internal Revenue Service Summons filed by the United States of America. Thomas A. Helper, Assistant United States Attorney and Michael Bernheimer, Revenue Officer with the Internal Revenue Service, appeared on behalf of the United States and Cheryl M. Feia, the respondent, failed to appear.

All the government needs to do to establish a prima facie case for enforcement of a summons is to show that the summons is issued for a legitimate purpose, the data sought may be relevant to that purpose, the data is not already in the Internal Revenue Service's possession, and the administrative steps for issuance and service of a summons have been followed. United States v. Powell, 379 U.S. 48 (1964). The government has established a prima facie case for enforceability with the Declaration of Tara Phillips.

Therefore, it is the recommendation of this Court that an order be entered as follows:

(1) That the Internal Revenue Service summons issued on October 26, 2006 and served on respondent shall be enforced and she shall obey forthwith both summons in full;

(2) That the respondent shall deliver to the offices of Revenue Officer Michael Bernheimer on behalf of the United States on or before July 13, 2007 all documents requested in the summons issued on October 26, 2006;

(3) And that should respondent fail to fulfill the either of the requirements of this order then the United States may thirty (30) days after the entry of this order move this court for a hearing on motion for contempt of this order, which remedies shall include, but are not limited to: fines, criminal contempt, and imprisonment.

IT IS SO FOUND AND RECOMMENDED.



/s/ Barry M. Kurren
United States Magistrate Judge
Dated: June 14, 2007

USA v. Cheryl M. Feia
Civil No. 07-00204 SOM BMK
Findings and Recommendation on Petition to Enforce Internal
Revenue Service Summons